



New Hampshire
 Department of
 Revenue Administration

2023
MS-535

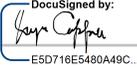
Financial Report of the Budget

Barrington

For the period ending December 31, 2022

GOVERNING BODY CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Joyce Cappiello	Chairperson	 <small>DocuSigned by: ESD716E5480A49C...</small>
	Vice-Chair	
Dannen Mannschreck	Select Board	 <small>DocuSigned by: 1864FFCD61D84D...</small>
Robert Gibson	Select Board	 <small>DocuSigned by: 5390EE7620CC440...</small>
Tracy Hardekopf	Select Board	 <small>DocuSigned by: 59A1F1F438BD4EE...</small>

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
 NH DRA Municipal and Property Division
 (603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



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Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
General Government			
4130-4139	Executive	\$274,471	\$312,567
4140-4149	Election, Registration, and Vital Statistics	\$270,300	\$266,139
4150-4151	Financial Administration	\$599,228	\$614,412
4152	Revaluation of Property	\$45,000	\$34,681
4153	Legal Expense	\$48,000	\$42,597
4155-4159	Personnel Administration	\$15,005	\$33,213
4191-4193	Planning and Zoning	\$193,010	\$190,646
4194	General Government Buildings	\$359,367	\$499,462
4195	Cemeteries	\$20,401	\$14,385
4196	Insurance	\$70,414	\$65,727
4197	Advertising and Regional Association	\$8,664	\$8,663
4199	Other General Government	\$0	\$0
General Government Subtotal		\$1,903,860	\$2,082,492
Public Safety			
4210-4214	Police	\$1,537,984	\$1,470,189
4215-4219	Ambulance	\$0	\$0
4220-4229	Fire	\$773,732	\$687,238
4240-4249	Building Inspection	\$228,043	\$228,409
4290-4298	Emergency Management	\$0	\$0
4299	Other (Including Communications)	\$0	\$0
Public Safety Subtotal		\$2,539,759	\$2,385,836
Airport/Aviation Center			
4301-4309	Airport Operations	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0
Highways and Streets			
4311	Administration	\$977,780	\$906,443
4312	Highways and Streets	\$1,150,002	\$1,218,660
4313	Bridges	\$15,000	\$4,648
4316	Street Lighting	\$0	\$0
4319	Other	\$0	\$0
Highways and Streets Subtotal		\$2,142,782	\$2,129,751
Sanitation			
4321	Administration	\$152,959	\$138,181
4323	Solid Waste Collection	\$0	\$0
4324	Solid Waste Disposal	\$246,500	\$210,453
4325	Solid Waste Cleanup	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0
4329	Other Sanitation	\$0	\$0
Sanitation Subtotal		\$399,459	\$348,634



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Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Water Distribution and Treatment			
4331	Administration	\$0	\$0
4332	Water Services	\$0	\$0
4335	Water Treatment	\$0	\$0
4338-4339	Water Conservation and Other	\$12,800	\$11,689
Water Distribution and Treatment Subtotal		\$12,800	\$11,689
Electric			
4351-4352	Administration and Generation	\$0	\$0
4353	Purchase Costs	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0
4359	Other Electric Costs	\$0	\$0
Electric Subtotal		\$0	\$0
Health			
4411	Administration	\$0	\$0
4414	Pest Control	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	\$16,571	\$16,571
Health Subtotal		\$16,571	\$16,571
Welfare			
4441-4442	Administration and Direct Assistance	\$202	\$0
4444	Intergovernmental Welfare Payments	\$20,500	\$20,500
4445-4449	Vendor Payments and Other	\$30,000	\$5,131
Welfare Subtotal		\$50,702	\$25,631
Culture and Recreation			
4520-4529	Parks and Recreation	\$182,989	\$198,809
4550-4559	Library	\$373,946	\$347,177
4583	Patriotic Purposes	\$1	\$592
4589	Other Culture and Recreation	\$0	\$0
Culture and Recreation Subtotal		\$556,936	\$546,578
Conservation and Development			
4611-4612	Administration and Purchasing of Natural Resources	\$0	\$0
4619	Other Conservation	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0
4651-4659	Economic Development	\$0	\$0
Conservation and Development Subtotal		\$0	\$0



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Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Debt Service			
4711	Long Term Bonds and Notes - Principal	\$1	\$0
4721	Long Term Bonds and Notes - Interest	\$25,000	\$0
4723	Tax Anticipation Notes - Interest	\$1	\$0
4790-4799	Other Debt Service	\$0	\$0
Debt Service Subtotal		\$25,002	\$0
Capital Outlay			
4901	Land	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$11,805
<i>Explanation: Non-lapsing appropriation; 2021 W.A. #7</i>			
4903	Buildings	\$0	\$0
4909	Improvements Other than Buildings	\$100,000	\$59,383
Capital Outlay Subtotal		\$100,000	\$71,188
Operating Transfers Out			
4912	To Special Revenue Fund	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0
4915	To Capital Reserve Fund	\$616,000	\$616,000
4916	To Expendable Trusts/Fiduciary Funds	\$10,000	\$10,000
4917	To Health Maintenance Trust Funds	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0
Operating Transfers Out Subtotal		\$626,000	\$626,000
Payments to Other Governments			
4931	Taxes Assessed for County	\$0	\$2,979,600
4932	Taxes Assessed for Village District	\$0	\$0
4933	Taxes Assessed for Local Education	\$0	\$19,286,302
4934	Taxes Assessed for State Education	\$0	\$1,564,779
4939	Payments to Other Governments	\$0	\$0
Payments to Other Governments Subtotal			\$23,830,681
Total Before Payments to Other Governments		\$8,373,871	\$8,244,370
Plus Payments to Other Governments			\$23,830,681
Plus Commitments to Other Governments from Tax Rate		\$23,830,681	
Less Proprietary/Special Funds		\$0	\$0
Total General Fund Expenditures		\$32,204,552	\$32,075,051



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Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Taxes			
3110	Property Taxes	\$0	\$27,567,605
3120	Land Use Change Tax - General Fund	\$40,000	\$48,767
3121	Land Use Change Taxes (Conservation)	\$0	\$0
3180	Resident Tax	\$0	\$0
3185	Yield Tax	\$17,000	\$10,592
3186	Payment in Lieu of Taxes	\$13,790	\$25,400
3187	Excavation Tax	\$5,500	\$4,625
3189	Other Taxes	\$6,000	\$6,398
3190	Interest and Penalties on Delinquent Taxes	\$89,200	\$77,314
9991	Inventory Penalties	\$0	\$0
Taxes Subtotal		\$171,490	\$27,740,701
Licenses, Permits, and Fees			
3210	Business Licenses and Permits	\$3,500	\$3,060
3220	Motor Vehicle Permit Fees	\$2,045,600	\$2,042,787
3230	Building Permits	\$228,500	\$226,028
3290	Other Licenses, Permits, and Fees	\$20,450	\$21,425
3311-3319	From Federal Government	\$0	\$0
Licenses, Permits, and Fees Subtotal		\$2,298,050	\$2,293,300
State Sources			
3351	Municipal Aid/Shared Revenues	\$0	\$0
3352	Meals and Rooms Tax Distribution	\$821,824	\$821,824
3353	Highway Block Grant	\$224,471	\$223,600
3354	Water Pollution Grant	\$0	\$0
3355	Housing and Community Development	\$0	\$0
3356	State and Federal Forest Land Reimbursement	\$0	\$0
3357	Flood Control Reimbursement	\$0	\$0
3359	Other (Including Railroad Tax)	\$0	\$20,179
3379	From Other Governments	\$0	\$338,358
<i>Explanation: SB401 Funds (Highway and Bridge)</i>			
State Sources Subtotal		\$1,046,295	\$1,403,961
Charges for Services			
3401-3406	Income from Departments	\$271,800	\$320,606
3409	Other Charges	\$0	\$0
Charges for Services Subtotal		\$271,800	\$320,606
Miscellaneous Revenues			
3501	Sale of Municipal Property	\$200,000	\$13,395
3502	Interest on Investments	\$15,000	\$69,310
3503-3509	Other	\$11,000	\$12,611
Miscellaneous Revenues Subtotal		\$226,000	\$95,316



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Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Interfund Operating Transfers In			
3912	From Special Revenue Funds	\$0	\$0
3913	From Capital Projects Funds	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)	\$0	\$0
3915	From Capital Reserve Funds	\$0	\$0
3916	From Trust and Fiduciary Funds	\$0	\$0
3917	From Conservation Funds	\$0	\$0
Interfund Operating Transfers In Subtotal		\$0	\$0
Other Financing Sources			
3934	Proceeds from Long Term Bonds and Notes	\$0	\$0
Other Financing Sources Subtotal		\$0	\$0
Less Proprietary/Special Funds		\$0	\$0
Plus Property Tax Commitment from Tax Rate		\$28,065,040	
Total General Fund Revenues		\$32,078,675	\$31,853,884



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Balance Sheet

Account	Description	Starting Balance	Ending Balance
Current Assets			
1010	Cash and Equivalents	\$14,105,858	\$12,281,011
1030	Investments	\$0	\$0
1080	Tax Receivable	\$787,695	\$1,021,919
1110	Tax Liens Receivable	\$171,115	\$184,596
	<i>Explanation: \$110,000 uncollectible accounts</i>		
1150	Accounts Receivable	\$160,837	\$147,136
1260	Due from Other Governments	\$92,150	\$412,329
1310	Due from Other Funds	\$797,822	\$1,405,012
1400	Other Current Assets	\$1,766,146	\$42,798
1670	Tax Deeded Property (Subject to Resale)	\$62,462	\$56,651
	Current Assets Subtotal	\$17,944,085	\$15,551,452
Current Liabilities			
2020	Warrants and Accounts Payable	\$464,657	\$365,363
2030	Compensated Absences Payable	\$0	\$0
2050	Contracts Payable	\$0	\$0
2070	Due to Other Governments	\$4,206	\$2,777
2075	Due to School Districts	\$10,318,295	\$8,751,787
2080	Due to Other Funds	\$536,369	\$69,936
	<i>Explanation: CY BOY restated by \$6,394</i>		
2220	Deferred Revenue	\$0	\$18,909
2230	Notes Payable - Current	\$0	\$0
2270	Other Payable	\$133,776	\$77,065
	Current Liabilities Subtotal	\$11,457,303	\$9,285,837
Fund Equity			
2440	Non-spendable Fund Balance	\$1,828,608	\$99,449
2450	Restricted Fund Balance	\$0	\$338,358
	<i>Explanation: Unspent SB401 funds</i>		
2460	Committed Fund Balance	\$11,805	\$40,617
	<i>Explanation: Non-lapsing appropriation; 2022 W.A. #18</i>		
2490	Assigned Fund Balance	\$0	\$0
2530	Unassigned Fund Balance	\$4,646,369	\$5,787,191
	<i>Explanation: CY BOY restated by \$6,394</i>		
	Fund Equity Subtotal	\$6,486,782	\$6,265,615



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Tax Commitment

Source	County	Village	Local Education	State Education	Other	Property Tax
MS-535	\$2,979,600	\$0	\$19,286,302	\$1,564,779	\$0	\$27,567,605
Commitment	\$2,979,600	\$0	\$19,286,302	\$1,564,779		\$28,065,040
Difference	\$0	\$0	\$0	\$0		(\$497,435)

General Fund Balance Sheet Reconciliation

Total Revenues	\$31,853,884
Total Expenditures	\$32,075,051
Change	(\$221,167)
Ending Fund Equity	\$6,265,615
Beginning Fund Equity	\$6,486,782
Change	(\$221,167)